



## Toronto Police Services Board I: 2014 OPERATING BUDGET OVERVIEW

### What We Do

Toronto Police Services Board is responsible, under the *Police Services Act*, to ensure the provision of adequate and effective police services in the City of Toronto.

### 2014 Budget Highlights

The total cost to deliver the services of the Toronto Police Services Board to Toronto residents in 2014 is \$2.858 million gross and \$2.358 million net, as shown below.

Toronto Police Services Board (In \$000s)	Approved 2013 Budget	Recommended 2014 Budget	Change	
			\$	%
Gross Expenditures	2,775.9	2,858.2	82.3	3.0%
Gross Revenue	500.0	500.0	-	-
Net Expenditures	2,275.9	2,358.2	82.3	3.6%

The 2014 Recommended Operating Budget for the Board includes additional funding of \$0.022 million for the salary settlement, \$0.035 million to engage City for internal audit services, as well as \$0.025 million for the Board to issue a Request for Proposal (RFP) for assistance in facilitating a performance management process during 2014.

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### Fast Facts

- The Toronto Police Services Board is a seven member civilian body that oversees the Toronto Police Service.
- In Toronto, civilian governance of the police dates back to January 1, 1957, when the police departments from the original thirteen municipalities in the Toronto area amalgamated to establish the Metropolitan Toronto Police.
- The *Police Services Act* establishes the number of Board members in direct relation to the population of the area it represents.
- The *Police Services Act* also sets out who will be members of the Board. In Toronto, it states that three members will be appointed by the provincial government; one member will be the Mayor of Toronto (or designate); two members will be City of Toronto Councillors and one member will be a citizen selected by the City of Toronto Council.
- The Toronto Police Services Board is the only Board in Ontario to be headed by a full time Chair.

### Our Service Deliverables for 2014

The primary role of the Toronto Police Services Board is to establish, after consultation with the Chief of Police, overall objectives and priorities for the provision of police services.

The 2014 Operating Budget will provide funding to:

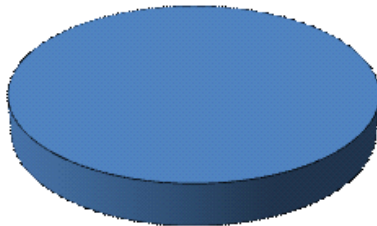
- Continue to deliver service objectives outlined in the proposed 2013 Business Plan in order to provide adequate and effective police service.
- Continue to provide governance and civilian oversight and to monitor achievements of the Toronto Police Service.

2014 Budget Expenditures & Funding

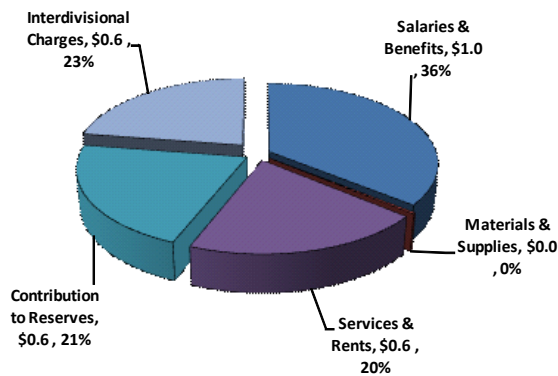
Where the money goes:

2014 Operating Budget by Service  
\$2.858 Million

Toronto  
Police  
Services  
Board, \$2.9 ,  
100%

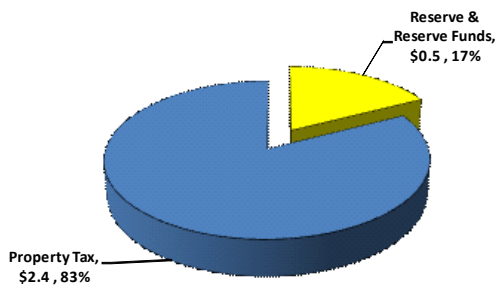


2014 Operating Budget by Expenditure Category



Where the money comes from:

2014 Operating Budget Funding Source  
\$2.858 Million



Key Challenges and Priority Actions

- The Board does not have its own internal auditors and is unable to conduct internal audits with respect to the Toronto Police Service.
- The 2014 Recommended Operating Budget includes additional funding of \$0.035 million to fund the chargeback to the City for audit services in order to develop an appropriate audit policy and to perform internal audits of the Toronto Police Service.
- The policy will establish the scope of work, address accountability, establish the authority of the internal auditors including a protocol governing access to information, and the process for the development and approval of audit plans and the reporting of audit findings to the Board.
- The policy will ensure that there is no conflict with, or duplication of, auditing that may be done by the Auditor General at the request of the Board.

## II: RECOMMENDATIONS

### Recommendations

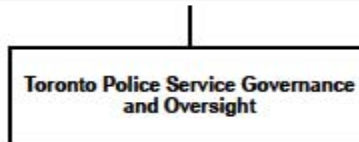
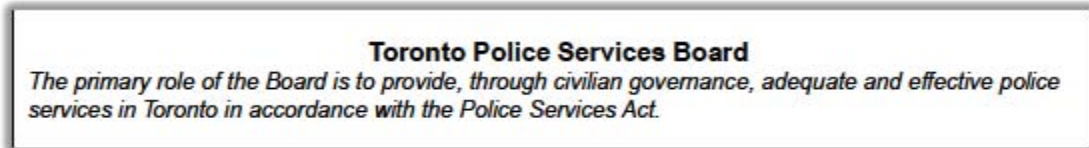
The City Manager and Chief Financial Officer recommend that:

1. City Council approve the 2014 Recommended Operating Budget for Toronto Police Services Board of \$2.858 million gross and \$2.358 million net, comprised of the following:

<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
Toronto Police Services Board	2,858.2	2,358.2
Total Program Budget	<u>2,858.2</u>	<u>2,358.2</u>

### III: 2014 SERVICE OVERVIEW AND PLAN

#### Program Map



**Purpose:**  
*To ensure the provision of adequate and effective police services in accordance with community needs and expectations, through policy development, compliance monitoring with Board Policy and directions and priority setting, through stakeholder consultations and communications and consultation with the Chief of Police as required by the Police Services Act.*



## What We Do

- The primary role of the Board is to establish, after consultation with the Chief of Police, overall objectives and priorities for the provision of police services. The Chief of Police is responsible for administering the police service and overseeing its operation in accordance with the objectives, priorities and policies established by the Board.
- Distinguishing an "operational" matter that falls outside the Board's jurisdiction from general management and policy matters that fall within the Board's jurisdiction lies at the heart of the relationship between the Board and the Service. Section 31(4) of the Police Services Act is intended to prevent direct Board interference in the actual policing function but not to prevent the Board from making decisions governing the structure and environment in which those policing functions occur.
- The Chief is authorized to make all operational decisions which are consistent with the governing law and Board policy. The Board, by revising its policies, may alter the scope of the Chief's responsibilities.
- The Chief of Police reports to the Board as a whole and is not accountable to any one or group of Board members. The Board has the authority to give orders and direction to the Chief of Police, but not to other members of the Service. The Board shall not direct the Chief with respect to specific operational decisions or with respect to day-to-day operations of the Service.

## 2014 Service Deliverables

The 2014 Recommended Operating Budget of \$2.358 million net for the Toronto Police Services Board will provide funding to:

- Continue to deliver service objectives outlined in the proposed 2013 Business Plan in order to provide adequate and effective police service.
- Continue to provide governance and civilian oversight and to monitor achievements of the Toronto Police Service.

## IV: 2014 Recommended Total Operating Budget

### 2014 Recommended Operating Budget (In \$000s)

(In \$000s)	2013		2014 Recommended Operating Budget			2014 Rec.dd vs. 2013 Budget Approved Changes		Incremental Change 2015 and 2016 Plan			
	Approved Budget	Projected Actual	2014 Rec'd Base	2014 Rec'd New/Enhanced	2014 Rec'd Budget	\$	%	2015		2016	
By Service	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
<b>Toronto Police Services Board</b>											
Gross Expenditures	2,775.9	2,775.9	2,798.2	60.0	2,858.2	82.3	3.0%	(10.0)	-0.3%	-	0.0%
Revenue	500.0	500.0	500.0		500.0	-	0.0%	-	0.0%	-	0.0%
Net Expenditures	2,275.9	2,275.9	2,298.2	60.0	2,358.2	82.3	3.6%	(10.0)	-0.4%	-	0.0%
Approved Positions	8.0	8.0	8.0		8.0	-	0.0%	-	0.0%	-	0.0%

The 2014 Recommended Operating Budget for Toronto Police Services Board of \$2.858 million gross and \$2.358 million net is \$0.082 million or 3.6% over the 2013 Approved Budget of \$2.276 million net and the budget target of a 0% increase.

- The 2014 Recommended Operating Budget includes additional funding of \$0.022 million for the 2014 salary settlement and \$0.060 million for new service priorities to develop a performance measurement process and obtain internal audit services.
- The 2014 Recommended Operating Budget does not include any service changes.
- Approval of the 2014 Recommended Operating Budget will not result in any changes to the Toronto Police Services Board's approved staff complement as highlighted in the table below.

### 2014 Recommended Total Staff Complement

Changes	2014 Budget	2015 Plan	2016 Plan
<b>Opening Complement</b>	8.0	8.0	8.0
In-year Adjustments			
<b>Adjusted Staff Complement</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>
<b>Recommended Change in Staff Complement</b>			
- Temporary Complement - capital project delivery			
- Operating impacts of completed capital projects			
- Service Change Adjustments			
- New / Enhanced			
<b>Total</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>
<b>% Change over prior year</b>	-	-	-

**2014 Recommended Base Budget  
(In \$000s)**

(In \$000s)	2013 Approved Budget	2014 Rec'd Base	Change 2014 Recommended Base vs. 2013 Approved Budget		Incremental Change			
					2015 Plan		2016 Plan	
By Service	\$	\$	\$	%	\$	%	\$	%
<b>Toronto Police Services Board</b>								
Gross Expenditures	2,775.9	2,798.2	22.3	0.8%	-	0.0%	-	0.0%
Revenue	500.0	500.0	-	0.0%	-	0.0%	-	0.0%
<b>Net Expenditures</b>	<b>2,275.9</b>	<b>2,298.2</b>	<b>22.3</b>	<b>1.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Approved Positions</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>

The 2014 Recommended Base Budget of \$2.798 million gross and \$2.298 million net is \$0.022 million or 1% over the 2013 Approved Budget of \$2.276 million net and provides funding for the 2014 salary settlement as outlined in the table below.

**Key Cost Drivers  
(In \$000s)**

(In \$000s)	2014 Rec'd Base Budget
<b>Gross Expenditure Changes</b>	
COLA and Progression Pay	
2014 Salary Settlement	22.3
<b>Total Changes</b>	<b>22.3</b>
<b>Revenue Changes</b>	
<b>Total Changes</b>	<b>-</b>
<b>Net Expenditures</b>	<b>22.3</b>

- The current collective agreement with the Toronto Police Association (TPA) and Senior Officers' Organization (SOO) will expire on December 31, 2014 and there is no agreement in place for 2015 and 2016.
- Therefore, following the usual practice, no funding is included in the 2015 and 2016 Future Year Plans for the Toronto Police Services Board, and the City will make an estimated provision in its corporate accounts until a settlement is reached.



**2014 Recommended New / Enhanced Service Priority Actions  
(In \$000s)**

Description	2014 Recommended			Net Incremental Impact			
	Gross Expenditures	Net Expenditures	New Positions	2015 Plan		2016 Plan	
				Net Expenditures	# Positions	Net Expenditures	# Positions
<b>Enhanced Services Priorities</b>							
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>New Service Priorities</b>							
Performance Management Process	25.0	25.0		(25.0)			
Audit Services	35.0	35.0		15.0			
<b>Sub-Total</b>	<b>60.0</b>	<b>60.0</b>	-	<b>(10.0)</b>	-	-	-
<b>Total</b>	<b>60.0</b>	<b>60.0</b>	-	<b>(10.0)</b>	-	-	-

### Recommended New Service Priorities

#### *Performance Management Process*

- The 2014 Recommended Operating Budget includes additional funding of \$0.025 million for the Board to issue a Request for Proposal (RFP) for assistance in facilitating a performance management process during 2014.
- Section 31 (1)(e) of the *Toronto Police Services Act* requires the Board to direct the chief of police and monitor his or her performance.
- Further details of this new initiative are confidential.

#### *Audit Services*

- The 2014 Recommended Operating Budget includes new funding of \$0.035 million to fund the chargeback from the City for internal audit services in order to develop an appropriate internal audit policy and to perform audits of the Toronto Police Service, as may be requested by the Board.
- The policy will establish the scope of work, address accountability, establish the authority of the internal auditors including a protocol governing access to information, and the process for the development and approval of audit plans and the reporting of audit findings to the Board. The policy will ensure that there is no conflict with, or duplication of, auditing that may be done by the Auditor General at the request of the Board.

**2015 and 2016 Plan**  
**Toronto Police Services Board**  
**(In \$000s)**

Description (\$000s)	2015 - Incremental Increase					2016 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
<b>Known Impacts:</b>										
Reversal of Performance Management Process Funding	(25.0)		(25.0)	-1.1%						
Annualized Costs of Audit Services	15.0		15.0	0.6%						
<b>Sub-Total</b>	<b>(10.0)</b>	<b>-</b>	<b>(10.0)</b>	<b>-0.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Anticipated Impacts:</b>										
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Incremental Impact</b>	<b>(10.0)</b>	<b>-</b>	<b>(10.0)</b>	<b>-0.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Approval of the 2014 Recommended Budget for Toronto Police Services Board will result in 2015 incremental savings of \$0.010 million to maintain the 2014 level of service.

Future year incremental costs are primarily attributable to the following:

**Known Impacts**

- Funding included in the 2014 Recommended Operating Budget for the performance management process initiative is one time funding and will be reversed in 2015, resulting in savings of \$0.025 million.
- Annualized costs of internal audit services included in the 2014 Recommended Operating Budget will require additional funding of \$0.015 million.
- The current collective agreement with the Toronto Police Association (TPA) and Senior Officers' Organization (SOO) will expire on December 31, 2014 and there is no agreement in place for 2015 and 2016. Therefore, following the usual practice, no funding is included in the 2015 and 2016 Future Year Plans for the Toronto Police Services Board, and the City will make an estimated provision in its corporate accounts until a settlement is reached.

## V: ISSUES FOR DISCUSSION

### Key Program Issues

#### *Independent Civilian Review into Matters Relating to the G20 Summit*

- The Board is reviewing the recommendations arising from Justice Morden's Independent Civilian Review into Matters Relating to the G20 Summit. This report recommends a substantially expanded and strengthened role for civilian governance of the Toronto Police Service. In his report on page 37, Justice Morden writes:

*The Board and its staff in the past have increasingly shouldered a heavy burden in carrying out their responsibilities. If my recommendations are implemented this burden will be increased. Likely, this will necessitate the devotion of further resources to support the Board's work.*

- Although, no additional funding has been recommended in 2014 as a result of Justice Morden's report, his recommendations, if implemented, could result in additional funding requirements that may have an impact on the Board's budget in 2015 and beyond.

# Appendix 1

## 2013 Service Performance

### 2013 Key Accomplishments

In 2013, Toronto Police Services Board achieved the following results:

- ✓ The Board adopted a number of policies arising from The Honourable John W. Morden's report entitled *Independent Civilian Review into Matters Relating to the G20 Summit* and continued to work toward the implementation of the report's recommendations.
- ✓ The Board furthered its commitment to human rights and diversity through the engagement of Ryerson University to independently evaluate the progress made by the Board and the Toronto Police Service with respect to the Human Rights Project Charter.
- ✓ The Board focused on community engagement and initiated a number of special working groups such as the Community Safety Task Force and the Street Checks Working Group; the work of the Mental Health Sub-Committee continued and the Board conducted community consultations on issues such as business planning, Conducted Energy Weapons and street checks.
- ✓ The Board continued using its Special Fund to provide funding for community groups working in cooperation with the Toronto Police Service in furtherance of community safety and crime prevention initiatives.
- ✓ The Board was an active participant in the Ministry of Community Safety and Correctional Services' Future of Policing Advisory Committee and associated working groups.

### 2013 Financial Performance

#### 2013 Budget Variance Analysis (In \$000s)

	2011	2012	2013	2013	2013 Approved Budget vs.	
	Actuals	Actuals	Approved Budget	Projected Actuals*	Projected Actual Variance	
(\$000s)	\$	\$	\$	\$	\$	%
Gross Expenditures	2,491.5	2,994.9	2,775.9	2,775.9	-	-
Revenues	164.5	776.5	500.0	500.0	-	-
Net Expenditures	2,327.0	2,218.4	2,275.9	2,275.9	-	-
Approved Positions	8.0	8.0	8.0	8.0	-	-

\* Based on the 3rd Quarter Operating Budget Variance Report

**2013 Experience**

- The Toronto Police Services Board's third quarter Operating Budget Variance results indicate that the Board expects to be on budget by year-end. The Board's year-end projection of \$2.776 million gross and \$2.276 million net is consistent with the 2013 Approved Operating Budget.

**Impact of 2013 Operating Variance on the 2014 Recommended Budget**

- There is no impact of 2013 Operating Budget variance on the 2014 Recommended Operating Budget.

## Appendix 2

### 2014 Recommended Total Operating Budget by Expenditure Category

#### Program Summary by Expenditure Category (In \$000s)

Category of Expense	2011	2012	2013	2013	2014	2014 Change from		2015	2016
	Actual	Actual	Budget	Projected	Rec'd	2013 Approved		Plan	Plan
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	906.8	961.1	999.8	999.8	1,022.1	22.3	2.2%	1,022.1	1,022.1
Materials and Supplies	2.9	7.9	7.3	7.3	7.3			7.3	7.3
Equipment	0.2								
Services & Rents	585.4	616.5	547.8	547.8	572.8	25.0	4.6%	547.8	547.8
Contributions to Capital									
Contributions to Reserve/Res Funds	640.6	610.6	610.6	610.6	610.6			610.6	610.6
Other Expenditures									
Interdivisional Charges	355.6	798.8	610.4	610.4	645.4	35.0	5.7%	660.4	660.4
<b>Total Gross Expenditures</b>	<b>2,491.5</b>	<b>2,994.9</b>	<b>2,775.9</b>	<b>2,775.9</b>	<b>2,858.2</b>	<b>82.3</b>	<b>3.0%</b>	<b>2,848.2</b>	<b>2,848.2</b>
Interdivisional Recoveries									
Provincial Subsidies									
Federal Subsidies									
Other Subsidies									
User Fees & Donations									
Transfers from Capital Fund									
Contribution from Reserve Funds	146.3	776.5	500.0	500.0	500.0		0.0%	500.0	500.0
Contribution from Reserve									
Sundry Revenues	18.2								
Required Adjustments									
<b>Total Revenues</b>	<b>164.5</b>	<b>776.5</b>	<b>500.0</b>	<b>500.0</b>	<b>500.0</b>		<b>0.0%</b>	<b>500.0</b>	<b>500.0</b>
<b>Total Net Expenditures</b>	<b>2,327.0</b>	<b>2,218.4</b>	<b>2,275.9</b>	<b>2,275.9</b>	<b>2,358.2</b>	<b>82.3</b>	<b>3.6%</b>	<b>2,348.2</b>	<b>2,348.2</b>
<b>Approved Positions</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>	<b>0.0%</b>	<b>8.0</b>	<b>8.0</b>

### 2014 Key Cost Drivers

Salaries and Benefits are the largest expenditure category and account for 35.8% of total expenditures, followed by Interdivisional Charges at 22.6%, Contributions to Reserves/Reserve Funds at 21.4%, Services and Rents at 20% and Equipment at 0.2%.

#### Salaries and Benefits

- Salary and Benefits costs have historically increased with contractually obligated wage increases, increased benefit costs and Board member remuneration increases.
- The 2014 Recommended Operating Budget includes additional funding of \$0.022 million for Salary and Benefits to reflect the 2014 salary settlement.

#### Services and Rents

- Historically, services and rents costs have varied based on one-time emerging requirements within consulting expenses, mostly for legal services.

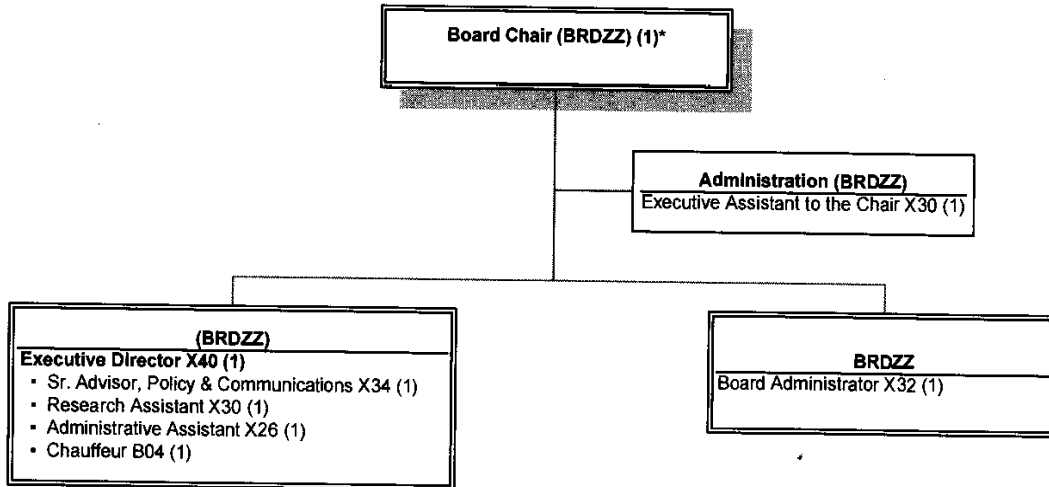
- The 2014 Recommended Operating budget includes additional funding of \$0.025 million for the Board to issue a Request for Proposal (RFP) for assistance in facilitating a performance management process during 2014.

**Interdivisional Charges**

- The 2014 Recommended Operating Budget includes additional funding of \$0.035 million to fund the chargeback to the City for audit services in order to develop an appropriate audit policy and to perform audits of the Toronto Police Service, as may be requested by the Board.

## Appendix 2 - Continued

### 2014 Organization Chart



### 2014 Staff

	Total Uniform	Total Civilian	Total
Toronto Police Services Board	-	8.0	8.0



## **Appendix 4**

### **Summary of 2014 Recommended New / Enhanced Service Changes**

**2014 Operating Budget - Staff Recommended New and Enhanced Services  
Summary by Service  
(\$000s)**

Form ID		Agencies - Cluster Program: Toronto Police Services Board	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		

3098	<b>Performance Management Process</b>
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72	1	<b>Description:</b>
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The 2014 Recommended Operating Budget includes additional funding of \$0.025 million for the Board to issue a Request for Proposal (RFP) for assistance in facilitating a performance management process during 2014. The Police Services Act at section 31 (1)(e) requires the Board to direct the chief of police and monitor his or her performance. Further details of this new initiative are confidential.

**Service Level Impact:**

There will be no service level change.

Service: Toronto Police Services Board

Total Staff Recommended:	25.0	0.0	25.0	0.0	(25.0)	0.0
<b>Staff Recommended New/Enhanced Services:</b>	<b>25.0</b>	<b>0.0</b>	<b>25.0</b>	<b>0.0</b>	<b>(25.0)</b>	<b>0.0</b>

**Category:**

- 71 - Operating Impact of New Capital Projects
- 72 - Enhanced Services-Service Expansion
- 74 - New Services
- 75 - New Revenues

**2014 Operating Budget - Staff Recommended New and Enhanced Services  
Summary by Service  
(\$000s)**

Form ID		Agencies - Cluster Program: Toronto Police Services Board	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		

3099	<b>Internal Audit Services</b>
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72	1	<b>Description:</b>
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The 2014 Recommended Operating Budget includes additional funding of \$0.035 million to fund the chargeback to the City for internal audit services in order to develop an appropriate internal audit policy and to perform audits of the Toronto Police Service, as may be requested by the Board. The policy will establish the scope of work, address accountability, establish the authority of the internal auditors including a protocol governing access to information, and the process for the development and approval of audit plans and the reporting of audit findings to the Board. The policy will ensure that there is no conflict with, or duplication of, auditing that may be done by the Auditor General at the request of the Board.

**Service Level Impact:**

The availability of internal audit services to the Toronto Police Services Board will result in increased accountability and ability to perform audits of the Toronto Police Service, as may be requested by the Board.

Service: Toronto Police Services Board

Total Staff Recommended:	35.0	0.0	35.0	0.0	15.0	0.0
<b>Staff Recommended New/Enhanced Services:</b>	<b>35.0</b>	<b>0.0</b>	<b>35.0</b>	<b>0.0</b>	<b>15.0</b>	<b>0.0</b>

**Category:**

- 71 - Operating Impact of New Capital Projects
- 72 - Enhanced Services-Service Expansion
- 74 - New Services
- 75 - New Revenues

**2014 Operating Budget - Staff Recommended New and Enhanced Services  
Summary by Service  
(\$000s)**

Form ID		Agencies - Cluster Program: Toronto Police Services Board	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		

**Summary:**

<b>Staff Recommended New/Enhanced Services:</b>	<b>60.0</b>	<b>0.0</b>	<b>60.0</b>	<b>0.0</b>	<b>(10.0)</b>	<b>0.0</b>
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**Category:**

- 71 - Operating Impact of New Capital Projects
- 72 - Enhanced Services-Service Expansion
- 74 - New Services
- 75 - New Revenues

## Appendix 5

### Inflows/Outflows to/from Reserves & Reserve Funds

#### Program Specific Reserve / Reserve Funds (In \$000s)

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013 \$	Proposed Withdrawals (-) / Contributions (+)		
			2014 \$	2015 \$	2016 \$
<b>Projected Beginning Balance</b>		<b>8,836.6</b>	<b>8,836.6</b>	<b>8,947.2</b>	<b>9,057.8</b>
Toronto Police Services Board Legal Liabilities Reserve	XQ1901				
<i>Proposed</i>					
<i>Withdrawals (-)</i>			(500.0)	(500.0)	(500.0)
<i>Contributions (+)</i>			610.6	610.6	610.6
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>8,836.6</b>	<b>8,947.2</b>	<b>9,057.8</b>	<b>9,168.4</b>
<b>Balance at Year-End</b>		<b>8,836.6</b>	<b>8,947.2</b>	<b>9,057.8</b>	<b>9,168.4</b>